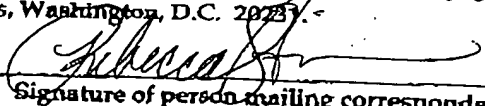


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Applicant: Eini et al.

Serial No.: 09/653,267

Entitled: Pharmaceutical and Cosmetic Carrier or
Composition for Topical Application

Attorney Docket No.: 112284.123US2

Assistant Commissioner of Patents
Washington, D.C. 20231

Filed: August 31, 2000

Customer No.: 23483

**POWER OF ATTORNEY BY ASSIGNEE OF ENTIRE INTEREST
REVOCATION OF PRIOR POWERS AND NEW POWER OF ATTORNEY
AND CHANGE OF CORRESPONDENCE ADDRESS**

We, Meir Eini and Dov Tamarkin, hereby certify that we are the Applicants of the above-identified United States patent application and that we have not assigned any interest in the application.

In the above-identified United States patent application, we hereby revoke all powers of attorney previously created. We hereby appoint the following attorneys with full power of substitution and revocation to prosecute the application and to transact all business in the Patent and Trademark Office connected therewith.

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We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patents issued thereon.

By: 
Meir Eiri

Date: August 1 2002

By: 
Dov Tamarkin

Date: August 1 2002